## IN THE CLAIMS

Please amend the claims as follows:

Claims 1-10 (Canceled).

Claim 11 (New): A semiconductor device comprising:

an SOI substrate including a supporting substrate, an oxide film layer and an SOI (Semiconductor-On-Insulator) layer which are sequentially deposited; and

a MIS (Metal Insulator Semiconductor) transistor including a gate insulating film formed on said SOI layer, a gate electrode formed on said gate insulating film and a source/drain active layer formed in said SOI layer so as to be adjacent to a portion under said gate electrode,

wherein at least a portion of said supporting substrate which is located under said MIS transistor is removed, to form a hollow portion, and

wherein said supporting substrate and said SOI layer have crystal directions different from each other.

Claim 12 (New): The semiconductor device according to claim 11,

wherein said hollow portion is surrounded by four end faces of said supporting substrate, each of said four end faces being exposed in said hollow portion and being a (111) plane.

Claim 13 (New): A semiconductor device comprising:

an SOI substrate including an oxide film layer serving as a bottom of said semiconductor device and an SOI (Semiconductor-On-Insulator) layer which are sequentially deposited;

a MIS (Metal Insulator Semiconductor) transistor including a gate insulating film formed on said SOI layer, a gate electrode formed on said gate insulating film and a source/drain active layer formed in said SOI layer so as to be adjacent to a portion under said gate electrode;

an interlayer insulating film covering said MIS transistor; and
a supporting substrate bonded to said interlayer insulating film,
wherein said supporting substrate and said SOI layer have crystal directions different
from each other.

Claim 14 (New): The semiconductor device according to claim 11, further comprising

a metal film covering a surface of said supporting substrate including an end face exposed in said hollow portion, and a portion of said oxide film layer which is exposed in said hollow portion.

Claim 15 (New): The semiconductor device according to claim 14, further comprising

a contact plug extending through said oxide film layer and electrically connecting said source/drain active layer of said MIS transistor and said metal film to each other.

Claim 16 (New): The semiconductor device according to claim 11,

wherein a <110> crystal direction of said supporting substrate corresponds to a <100> crystal direction of said SOI layer.

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Claim 17 (New): The semiconductor device according to claim 13, further comprising

a metal film covering a surface of said oxide film layer.

Claim 18 (New): The semiconductor device according to claim 17, further comprising

a contact plug extending through said oxide film layer and electrically connecting said source/drain active layer of said MIS transistor and said metal film to each other.

Claim 19 (New): The semiconductor device according to claim 13,

wherein a <110> crystal direction of said supporting substrate corresponds to a <100> crystal direction of said SOI layer.